

SECOND REGULAR SESSION

# HOUSE BILL NO. 2250

## 94TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES SUTHERLAND (Sponsor), KRAUS,  
SPRENG AND LAMPE (Co-sponsors).

Read 1st time February 21, 2008 and copies ordered printed.

D. ADAM CRUMBLISS, Chief Clerk

5100L.01I

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### AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to energy efficient products.

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*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Chapter 144, RSMo, is amended by adding thereto one new section, to be  
2 known as section 144.052, to read as follows:

**144.052. 1. This section shall be known and may be cited as the "Show-Me Green  
2 Tax Holiday Act".**

**3 2. As used in this section, "energy efficient products" means any dishwasher,  
4 clothes washer, clothes dryer, air conditioner, furnace, water heater, ceiling fan,  
5 incandescent or florescent light bulb, dehumidifier, programmable thermostat, or  
6 refrigerator that has been designated by the United States Environmental Protection  
7 Agency or the United States Department of Energy as meeting or exceeding the  
8 requirements of the Energy Star program of either agency, and that is purchased for  
9 noncommercial home or personal use.**

**10 3. In each year beginning on or after January 1, 2008, there is hereby specifically  
11 exempted from state sales tax law all retail sales of any energy efficient product having a  
12 selling price of one thousand five hundred dollars or less per product, during a seven-day  
13 period beginning at 12:01 a.m. on the first Friday in November and ending at midnight on  
14 the Thursday following.**

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

15           **4. Beginning on August 28, 2008, the governing body of any political subdivision**  
16 **may adopt an order or ordinance stating that the sales tax holiday in this section shall not**  
17 **apply to the collection of local sales taxes on sales that occur within the political**  
18 **subdivision. Upon adoption of such an order or ordinance, the governing body of the**  
19 **political subdivision shall provide written notice to the department of revenue of the**  
20 **substance of the order or ordinance.**

21           **5. The exemption in this section shall not apply to any sales which take place within**  
22 **the Missouri state fairgrounds, or to any sales of items purchased for trade, business, or**  
23 **resale purposes.**

24           **6. This section shall not apply to any retailer when less than two percent of the**  
25 **retailer's merchandise offered for sale qualifies for the sales tax holiday. The retailer shall**  
26 **offer a sales tax refund in lieu of the sales tax holiday.**

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